



Order Filed on November 30, 2022  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)  
COLE SCHOTZ P.C.**

Michael D. Sirota, Esq. (NJ Bar No. 014321986)  
Warren A. Usatine, Esq. (NJ Bar No. 025881995)  
Court Plaza North, 25 Main Street  
Hackensack, New Jersey 07601  
(201) 489-3000  
msirota@coleschotz.com  
wusatine@coleschotz.com

**KIRKLAND & ELLIS LLP  
KIRKLAND & ELLIS INTERNATIONAL LLP**

Joshua A. Sussberg, P.C. (*pro hac vice* pending)  
Christine A. Okike, P.C. (*pro hac vice* pending)  
601 Lexington Avenue  
New York, New York 10022  
(212) 446-4800  
jsussberg@kirkland.com  
christine.okike@kirkland.com

**HAYNES AND BOONE, LLP**

Richard S. Kanowitz, Esq. (NJ Bar No. 047911992)  
Kenric D. Kattner, Esq. (*pro hac vice* pending)  
30 Rockefeller Plaza, 26th Floor  
New York, New York 10112  
(212) 659-7300  
richard.kanowitz@haynesboone.com  
kenric.kattner@haynesboone.com

*Proposed Attorneys for Debtors and Debtors in Possession*

In re:

BLOCKFI INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 22-19361 (MBK)

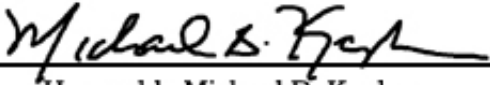
(Joint Administration Requested)

**Hearing Date and Time:**

**INTERIM ORDER GRANTING DEBTORS' MOTION FOR ENTRY OF AN ORDER (I) AUTHORIZING  
DEBTORS TO PAY CERTAIN TAXES AND FEES AND (II) AUTHORIZING FINANCIAL  
INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS PURSUANT TO  
BANKRUPTCY CODE §§ 105(a), 363(b), 507(a)(8), AND 541(d)**

The relief set forth on the following pages, numbered two (2) through six (6), is hereby **ORDERED**.

**DATED: November 30, 2022**

  
Honorable Michael B. Kaplan  
United States Bankruptcy Judge

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors' service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

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Debtors: BLOCKFI, INC., *et al.*

Case No. 22-19361 (MBK)

Caption of Order: INTERIM ORDER GRANTING DEBTORS' MOTION FOR ENTRY OF AN ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN TAXES AND FEES AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS PURSUANT TO BANKRUPTCY CODE §§ 105(a), 363(b), 507(a)(8), AND 541(d)

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Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing Debtors to Pay Certain Taxes and Fees and (II) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers Pursuant to Bankruptcy Code §§ 105(a), 363(b), 507(a)(8), and 541(d)* (the "Motion")<sup>1</sup>; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 157, and the Standing Order 12-1 (Simandle, C.J.), *Standing Order of Reference to the Bankruptcy Court Under Title 11*, dated September 18, 2012); and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held a hearing (the "Hearing") on the Motion; and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon the *Declaration of Mark Renzi in Support of the Debtors' Chapter 11 Petitions and First Day Motions* filed contemporaneously herewith, the record of the Hearing, and all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is **GRANTED** on an interim basis as set forth herein.

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

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Debtors: BLOCKFI, INC., *et al.*

Case No. 22-19361 (MBK)

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2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business until the date a final order on the Motion is entered; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis until the date a final order on the Motion is entered—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided*, notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

3. The Banks are authorized, at the Debtors' request, to receive, process, honor and pay, to the extent of cleared and sufficient funds on deposit, any and all checks issued or to be issued, credit card payments, or electronic fund transfers requested or to be requested by the Debtors relating to this Interim Order. The Banks shall not be liable to any party on account of: (a) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry); (b) honoring any prepetition checks, drafts, or wires

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in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, or wire; or (c) an innocent mistake made despite implementation of reasonable handling procedures. The Banks may rely on the representations of the Debtors regarding checks that were drawn, credit card payments made, or instructions issued by the Debtors before the Petition Date, and the payments should be honored postpetition pursuant to an order of this Court.

4. The Debtors are authorized, but not directed, to issue new postpetition checks or effect new postpetition credit card payments or electronic funds transfers in replacement of any checks, credit card payments, or transfer requests on account of any payments of prepetition Taxes and Fees that are dishonored or rejected as a result of the commencement of the Debtors' Chapter 11 Cases.

5. Nothing contained in this Interim Order or any action taken by the Debtors in implementing this Interim Order shall be deemed (a) an admission as to the validity, amount, classification, or priority of any claim or lien against the Debtors, (b) a waiver of the Debtors' or any party in interest's rights to dispute the validity, amount, classification, or priority of any claim or lien of any Taxing Authority under applicable nonbankruptcy law, (c) a waiver of any claims or causes of action which may exist against any Taxing Authority, or (d) an assumption, adoption or rejection of any contract or lease between the Debtors and any third party under Bankruptcy Code section 365.

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6. Notwithstanding anything to the contrary in the Motion, this Order, or any findings announced at the hearing, nothing in the Motion, this Order, or announced at the hearing constitutes a finding under the federal securities laws as to whether crypto tokens or transactions involving crypto tokens are securities, and the right of the United States Securities and Exchange Commission to challenge transactions involving crypto tokens on any basis are expressly reserved.

7. The Final Hearing on the Motion will be held on **January 9, 2023 at 10:00am (Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the Debtors' proposed counsel on or before **January 2, 2023 at 4:00 p.m. (Eastern Time)**. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

8. This Interim Order is effective only from the date of entry through this Court's disposition of the Motion on a final basis; provided that the Court's ultimate disposition of the Motion on a final basis shall not impair or otherwise affect any action taken pursuant to this Interim Order.

9. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

10. The Debtors are authorized to take all actions necessary to effect the relief granted pursuant to this Interim Order in accordance with the Motion.

11. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Interim Order shall be effective and enforceable immediately upon entry hereof.

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12. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

13. A true copy of this Interim Order shall be served on all required parties pursuant to D.N.J.LBR 9013-5(f).

14. Any party may move for modification of this Interim Order in accordance with D.N.J. LBR 9013-5(e).

15. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Order.

**EXHIBIT 1**

**TAXING AUTHORITIES LIST**

<b>TAXING AUTHORITY</b>	<b>ADDRESS</b>
ALABAMA DEPARTMENT OF LABOR FITZGERALD WASHINGTON, COMMISSIONER	649 MONROE STREET MONTGOMERY AL 36131 334-242-8990
ALABAMA DEPARTMENT OF REVENUE GORDON PERSONS BLDNG	50 NORTH RIPLEY STREET MONTGOMERY AL 36104 334-242-1170
ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT HEIDI DRYGAS, COMMISSIONER	P.O. BOX 11149 JUNEAU AK 99811-1149 907-465-2700
ALASKA DEPARTMENT OF REVENUE STATE OFFICE BUILDING	333 WILLOUGHBY AVENUE 11TH FLOOR P.O. BOX 110410 JUNEAU AK 99811-0410
ARIZONA DEPARTMENT OF REVENUE 1600 W MONROE ST.	PHOENIX AZ 85007-2650 602-255-2060
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION 1509 WEST 7TH STREET	LITTLE ROCK AR 72201
ARKANSAS DEPARTMENT OF LABOR LEON JONES, JR, DIRECTOR OF LABOR	10421 WEST MARKHAM LITTLE ROCK AR 72205 501-682-4541
CALIFORNIA STATE BOARD OF EQUALIZATION 15350 SHERMAN WAY 250 VAN NUYS	VAN NUYS CA 91406 818-904-2335
COLORADO DEPARTMENT OF LABOR AND EMPLOYMENT ELLEN GOLOMBEK, EXECUTIVE DIRECTOR	633 17TH ST., SUITE 201 DENVER CO 80202-3660 303-318-8441
COLORADO DEPARTMENT OF REVENUE 1375 SHERMAN ST.	DENVER CO 80261
COMMONWEALTH OF PUERTO RICO ATTN: BANKRUPTCY DEPARTMENT	APARTADO 9020192 SAN JUAN PR 00902-0192 787-721-2900
CONNECTICUT DEPARTMENT OF REVENUE SERVICES 25 SIGOURNEY STREET	HARTFORD CT 6106 860-297-5962
CONNECTICUT DEPARTMENT OF LABOR SHARON PALMER, COMMISSIONER	200 FOLLY BROOK BLVD. WETHERSFIELD CT 06109-1114 860-263-6000
DELAWARE DEPARTMENT OF LABOR JOHN MCMAHON JR., SECRETARY OF LABOR	4425 N. MARKET ST., 4TH FL WILMINGTON DE 19802 302-761-8200
DELAWARE DIVISION OF REVENUE CARVEL STATE OFFICE BUILDING	820 NORTH FRENCH STREET NEW CASTLE COUNTY WILMINGTON DE 19801 302-577-8200
DEPARTMENT OF EMPLOYMENT SERVICES DEBORAH A. CARROLL, DIRECTOR	4058 MINNESOTA AVE., NE WASHINGTON DC 20019 202-671-1900
DIVISION OF LABOR STANDARDS ENFORCEMENT AND THE OFFICE OF THE LABOR COMMISSIONER JULIE SU, STATE LABOR COMMISSIONER	455 GOLDEN GATE AVENUE, 9TH FL SAN FRANCISCO CA 94102-7004 510-285-2118
ENVIRONMENTAL PROTECTION AGENCY REGION 1 (CT, MA, ME, NH, RI, VT)	5 POST OFFICE SQUARE SUITE 100 BOSTON MA 02109-3912 617-918-1111
ENVIRONMENTAL PROTECTION AGENCY REGION 10 (AK, ID, OR, WA)	1200 SIXTH AVENUE, SUITE 900 SEATTLE WA 98101 206-553-1200
ENVIRONMENTAL PROTECTION AGENCY REGION 2 (NJ, NY, PR, VI)	290 BROADWAY NEW YORK NY 10007-1866 212-637-3000
ENVIRONMENTAL PROTECTION AGENCY REGION 3 (DC, DE, MD, PA, VA, WV)	1650 ARCH STREET PHILADELPHIA PA 19103-2029 215-814-5000
ENVIRONMENTAL PROTECTION AGENCY REGION 4 (AL, FL, GA, KY, MS, NC, SC, TN)	ATLANTA FEDERAL CENTER 61 FORSYTH STREET ATLANTA GA 30303-3104 404-562-9900
ENVIRONMENTAL PROTECTION AGENCY REGION 5 (IL, IN, MI, MN, OH, WI)	77 WEST JACKSON BOULEVARD CHICAGO IL 60604-3507 312-353-2000
ENVIRONMENTAL PROTECTION AGENCY REGION 6 (AR, LA, NM, OK, TX)	1445 ROSS AVENUE SUITE 1200 DALLAS TX 75202-2733 214-665-2200
ENVIRONMENTAL PROTECTION AGENCY REGION 7 (IA, KS, MO, NE)	11201 RENNER BLVD. LENEXA KS 66219 913-551-7003
ENVIRONMENTAL PROTECTION AGENCY REGION 8 (CO, MT, ND, SD, UT, WY)	1595 WYNKOOP ST. DENVER CO 80202-1129 303-312-6312
ENVIRONMENTAL PROTECTION AGENCY REGION 9 (AZ, CA, HI, NV)	75 HAWTHORNE STREET SAN FRANCISCO CA 94105 415-947-8000
FLORIDA DEPARTMENT OF REVENUE 5050 WEST TENNESSEE STREET	TALLAHASSEE FL 32399-0100 800-352-3671
FLORIDA DIVISION OF WORKFORCE SERVICES TOM	107 EAST MADISON STREET TALLAHASSEE FL



<b>TAXING AUTHORITY</b>	<b>ADDRESS</b>
CLENDENNING, DIRECTOR	32399 850-245-7105
GEORGIA DEPARTMENT OF LABOR MARK BUTLER, COMMISSIONER	SUSSEX PLACE, ROOM 600 148 ANDREW YOUNG INTERNATIONAL BLVD., NE ATLANTA GA 30303 404-232-7300
GEORGIA DEPARTMENT OF REVENUE 1800 CENTURY CENTER BLVD., N.E.	ATLANTA GA 30345 877-423-6711
HAWAII DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS LINDA CHU TAKAYAMA, DIRECTOR	PRINCESS RUTH KE'ELIKOLANI BUILDING 830 PUNCHBOWL STREET, ROOM 321 HONOLULU HI 96813 808-586-8844
HAWAII DEPARTMENT OF TAXATION DIRECTOR OF TAXATION, ROOM 221, DEPT OF TAXATION	830 PUNCHBOWL STREET HONOLULU HI 96813-5094 808-587-4242
IDAHO DEPARTMENT OF LABOR KENNETH EDMUNDS, DIRECTOR	317 W. MAIN ST. BOISE ID 83735-0001 208-332-3579
IDAHO STATE TAX COMMISSION 800 PARK BLVD., PLAZA IV	BOISE ID 83712-7742
ILLINOIS DEPARTMENT OF LABOR HUGO CHAVIANO, DIRECTOR	160 N. LASALLE ST., 13TH FL, SUITE C-1300 CHICAGO IL 60601 312-793-2800
ILLINOIS DEPARTMENT OF REVENUE PO BOX 1040	GALESBURG IL 61402-1040
INDIANA DEPARTMENT OF LABOR SEAN KEEFER, COMMISSIONER	INDIANA GOVERNMENT CENTER SOUTH 402 W. WASHINGTON STREET ROOM W195 INDIANAPOLIS IN 46204 317-232-2655
INDIANA DEPARTMENT OF REVENUE 1025 WIDENER LN	SOUTH BEND IN 46614 574-291-8270
INDUSTRIAL COMMISSION OF ARIZONA KAREN AXSOM, DIRECTOR	800 WEST WASHINGTON STREET PHOENIX AZ 85007 602-542-4515
IOWA DEPARTMENT OF REVENUE AND FINANCE PO BOX 10471	DES MOINES IA 50306-0471 515-281-3114
IOWA LABOR SERVICES DIVISION MICHAEL MAURO, LABOR COMMISSIONER	1000 EAST GRAND AVENUE DES MOINES IA 50319-0209 515-242-5870
KANSAS DEPARTMENT OF LABOR LANA GORDON, SECRETARY	401 S.W. TOPEKA BLVD. TOPEKA KS 66603-3182 785-296-5000
KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON ST #300	TOPEKA KS 66612 785-368-8323
KENTUCKY LABOR CABINET LARRY L. ROBERTS, SECRETARY	1047 U.S. HWY 127 SOUTH, SUITE 4 FRANKFORT KY 40601-4381 502-564-3070
KENTUCKY REVENUE CABINET 501 HIGH STREET	FRANKFORT KY 40620 502-564-4581
LOUISIANA DEPARTMENT OF REVENUE 617 NORTH THIRD STREET	BATON ROUGE LA 70821-0201
LOUISIANA WORKFORCE COMMISSION CURT EYSINK, EXECUTIVE DIRECTOR	P.O. BOX 94094 BATON ROUGE LA 70804-9094 225-342-3111
MAINE DEPARTMENT OF LABOR JEANNE PAQUETTE, COMMISSIONER	54 STATE HOUSE STATION DRIVE AUGUSTA ME 04333 207-621-5095
MAINE REVENUE SERVICES COMPLIANCE DIVISION	PO BOX 9107 AUGUSTA ME 04332-9107 207-624-9595
MARYLAND DEPARTMENT OF LABOR , LICENSING AND REGULATION KELLY M. SCHULZ, SECRETARY	500 N. CALVERT STREET, SUITE 401 BALTIMORE MD 21202 410-230-6020
MARYLAND STATE COMPTROLLER 80 CALVERT STREET	PO BOX 466 ANNAPOLIS MD 21404-0466
MASSACHUSETTS DEPARTMENT OF REVENUE 436 DWIGHT STREET	SPRINGFIELD MA 01103 617-887-6367
MASSACHUSETTS EXECUTIVE OFFICE OF LABOR & WORKFORCE DEVELOPMENT RONALD WALKER, II, SECRETARY	ONE ASHBURTON PLACE, RM 2112 BOSTON MA 02108 617-626-7122
MASSACHUSETTS FAIR LABOR DIVISION, OFFICE OF THE ATTORNEY GENERAL CYNDI MARK, CHIEF	ONE ASHBURTON PLACE BOSTON MA 02108 617-727-3465
MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS (LARA) MIKE ZIMMER, DIRECTOR	611 W. OTTAWA LANSING MI 48909 517-373-1820
MICHIGAN DEPARTMENT OF TREASURY 430 W ALLEGAN ST	LANSING MI 48933 517-373-3223

<b>TAXING AUTHORITY</b>	<b>ADDRESS</b>
MINNESOTA DEPARTMENT OF LABOR AND INDUSTRY KEN PETERSON, COMMISSIONER	443 LAFAYETTE ROAD NORTH ST. PAUL MN 55155 651-284-5010
MINNESOTA DEPARTMENT OF REVENUE 600 NORTH ROBERT ST	ST. PAUL MN 55101 651-556-3000
MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY MARK HENRY, EXECUTIVE DIRECTOR	1235 ECHELON PARKWAY P.O. BOX 1699 JACKSON MS 39215-1699 601-321-6000
MISSISSIPPI TAX COMMISSION P.O. BOX 22808	JACKSON MS 39225-2808 601-923-7393
MISSOURI DEPARTMENT OF REVENUE HARRY S TRUMAN STATE OFFICE BUILDING	301 WEST HIGH STREET JEFFERSON CITY, MO 65101
MISSOURI LABOR AND INDUSTRIAL RELATIONS COMMISSION RYAN MCKENNA, DIRECTOR	3315 W. TRUMAN BOULEVARD P.O. BOX 504 421 E. DUNKLIN JEFFERSON CITY MO 65102-0504 573-751- 4091
MONTANA DEPARTMENT OF LABOR AND INDUSTRY PAM BUCY, COMMISSIONER	P.O. BOX 1728 HELENA MT 59624-1728 406-444-9091
MONTANA DEPARTMENT OF REVENUE MITCHELL BUILDING,	125 N. ROBERTS, P.O. BOX 5805 HELENA MT 59604- 5805 406-444-6900
NATIONAL ASSOCIATION OF ATTORNEYS GENERAL ATTN: KAREN CORDRY	1850 M ST., NW 12TH FLOOR WASHINGTON DC 20036 202-326-6025
NEBRASKA DEPARTMENT OF LABOR JOHN ALBIN, COMMISSIONER	550 SOUTH 16TH STREET BOX 94600 LINCOLN NE 68508-4600 402-471-9000
NEBRASKA DEPARTMENT OF REVENUE NEBRASKA STATE OFFICE BUILDING	301 CENTENNIAL MALL SOUTH LINCOLN NE 68508
NEVADA DEPARTMENT OF BUSINESS AND INDUSTRY SHANNON CHAMBERS, COMMISSIONER	555 E. WASHINGTON AVE., SUITE 4100 LAS VEGAS NV 89101-1050 702-486-2650
NEVADA DEPARTMENT OF TAXATION 1550 COLLEGE PARKWAY	SUITE 115 CARSON CITY NV 89706 775-684-2000
NEW HAMPSHIRE DEPARTMENT OF LABOR JAMES W.CRAIG, COMMISSIONER	STATE OFFICE PARK SOUTH 95 PLEASANT STREET CONCORD NH 03301 603-271-3176
NEW HAMPSHIRE DEPARTMENT OF REVENUE - ADMINISTRATION UNIT 109 PLEASANT STREET	P.O. BOX 457 CONCORD NH 03302-0457 603-230- 5005
NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT HAROLD J. WIRTHS, COMMISSIONER	#1 JOHN FITCH PLAZA, 13TH FL, SUITE D P.O. BOX 110 TRENTON NJ 08625-0110 609-659-9045
NEW JERSEY DEPARTMENT OF TREASURY P.O. BOX 002	TRENTON NJ 08625-0002 609-292-6748
NEW MEXICO DEPARTMENT OF TAXATION AND REVENUE 1100 SOUTH ST. FRANCIS DRIVE	SANTA FE NM 87504
NEW MEXICO DEPARTMENT OF WORK FORCE SOLUTIONS CELINA BUSSEY, SECRETARY	P.O. BOX 1928 401 BROADWAY, N.E. ALBUQUERQUE NM 87102-1928 505-841-8405
NEW YORK DEPARTMENT OF LABOR MARIO J. MUSOLINO, ACTING COMMISSIONER	STATE OFFICE BLDG., # 12 W.A. HARRIMAN CAMPUS ALBANY NY 12240 518-457-9000
NEW YORK DEPARTMENT OF TAXATION & FINANCE BANKRUPTCY SECTION, P.O. BOX 5300	ALBANY NY 12205-0300
NORTH CAROLINA DEPARTMENT OF LABOR CHERIE K. BERRY, COMMISSIONER	4 WEST EDENTON STREET RALEIGH NC 27699 919- 807-2796
NORTH CAROLINA DEPARTMENT OF REVENUE PO BOX 25000	RALEIGH NC 27640-0640
NORTH DAKOTA DEPARTMENT OF LABOR TROY SEIBEL, COMMISSIONER	STATE CAPITOL BUILDING 600 EAST BOULEVARD AVE., DEPT 406 BISMARCK ND 58505-0340 701-328- 2660
NORTH DAKOTA STATE TAX DEPARTMENT 600 E. BOULEVARD AVE.	BRISMARCK ND 58505-0599 701-328-7088
OHIO DEPARTMENT OF COMMERCE JAQUELINE T. WILLIAMS, COMMISSIONER	77 SOUTH HIGH STREET, 22ND FLOOR COLUMBUS OH 43215 614-644-2239
OHIO DEPARTMENT OF TAXATION PO BOX 530	COLUMBUS OH 43216-0530 888-405-4039
OKLAHOMA DEPARTMENT OF LABOR MARK COSTELLO, COMMISSIONER	3017 N. STILES AVENUE, SUITE 100 OKLAHOMA CITY OK 73105-5212 405-521-6100
OKLAHOMA TAX COMMISSION CONNORS BUILDING	2501 NORTH LINCOLN BOULEVARD OKLAHOMA CITY OK 73194 405-521-3160

<b>TAXING AUTHORITY</b>	<b>ADDRESS</b>
OREGON BUREAU OF LABOR AND INDUSTRIES BRAD AVAKIAN, COMMISSIONER	800 NE OREGON ST., #1045 PORTLAND OR 97232 971-673-0761
OREGON DEPARTMENT OF REVENUE 955 CENTER ST NE	SALEM OR 97301-2555 503-378-4988
PENNSYLVANIA DEPARTMENT OF LABOR AND INDUSTRY KATHY MANDERINO, SECRETARY	1700 LABOR AND INDUSTRY BLDG. 7TH AND FORSTER STREETS HARRISBURG PA 17120 717-787-5279
PENNSYLVANIA DEPARTMENT OF REVENUE OFFICE OF CHIEF COUNSEL	PO BOX 281061 HARRISBURG PA 17128 717-787-1382
PUERTO RICO DEPARTMENT OF THE TREASURY PO BOX 9024140	SAN JUAN PR 00902-4140
RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING SCOTT R. JENSEN, DIRECTOR	1511 PONTIAC AVENUE CRANSTON RI 02920 401-462-8550
RHODE ISLAND DEPARTMENT OF REVENUE ONE CAPITOL HILL	PROVIDENCE RI 02908
SOUTH CAROLINA DEPARTMENT OF LABOR, LICENSING & REGULATIONS RICHELE TAYLOR, DIRECTOR	P.O. BOX 11329 COLUMBIA SC 29211-1329 803-896-4300
SOUTH CAROLINA DEPARTMENT OF REVENUE PO BOX 12265	COLUMBIA SC 29211
SOUTH DAKOTA DEPARTMENT OF LABOR AND REGULATION MARCIA HULTMAN, SECRETARY	700 GOVERNORS DRIVE PIERRE SD 57501-2291 605-773-3101
SOUTH DAKOTA DEPARTMENT OF REVENUE 445 E CAPITOL AVENUE	PIERRE SD 57501 605-773-3311
STATE OF ALABAMA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 300152 MONTGOMERY AL 36130-0152 334-242-7300
STATE OF ALASKA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 110300 JUNEAU AK 99811-0300 907-465-2133
STATE OF ARIZONA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	2005 N CENTRAL AVE PHOENIX AZ 85004-2926 602-542-5025
STATE OF ARKANSAS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	323 CENTER ST. SUITE 200 LITTLE ROCK AR 72201-2610 501-682-2007
STATE OF CALIFORNIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 944255 SACRAMENTO CA 94244-2550 916-445-9555
STATE OF COLORADO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	RALPH L. CARR COLORADO JUDICIAL CENTER 1300 BROADWAY, 10TH FLOOR DENVER CO 80203 720-508-6000
STATE OF CONNECTICUT ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	165 CAPITOL AVENUE HARTFORD CT 06106 860-808-5318
STATE OF DELAWARE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	CARVEL STATE OFFICE BLDG. 820 N. FRENCH ST. WILMINGTON DE 19801 302-577-8338
STATE OF FLORIDA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	THE CAPITOL, PL 01 TALLAHASSEE FL 32399-1050 850-414-3300
STATE OF GEORGIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	40 CAPITAL SQUARE, SW ATLANTA GA 30334-1300 404-656-3300
STATE OF HAWAII ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	425 QUEEN ST. HONOLULU HI 96813 808-586-1500
STATE OF IDAHO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	700 W. JEFFERSON STREET P.O. BOX 83720 BOISE ID 83720-1000 208-334-2400
STATE OF ILLINOIS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	100 WEST RANDOLPH STREET CHICAGO IL 60601 312-814-3000
STATE OF INDIANA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	INDIANA GOVERNMENT CENTER SOUTH 302 W. WASHINGTON ST., 5TH FLOOR INDIANAPOLIS IN 46204 317-232-6201
STATE OF IOWA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1305 E. WALNUT STREET DES MOINES IA 50319 515-281-5164
STATE OF KANSAS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	120 SW 10TH AVE., 2ND FLOOR TOPEKA KS 66612-1597 785-296-2215
STATE OF KENTUCKY ATTORNEY GENERAL ATTN:	700 CAPITOL AVENUE, SUITE 118 FRANKFORT KY

<b>TAXING AUTHORITY</b>	<b>ADDRESS</b>
BANKRUPTCY DEPARTMENT	40601 502-696-5300
STATE OF LOUISIANA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 94095 BATON ROUGE LA 70804-4095 225-326-6000
STATE OF MAINE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	6 STATE HOUSE STATION AUGUSTA ME 04333-0000 207-626-8800
STATE OF MARYLAND ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	200 ST. PAUL PLACE BALTIMORE MD 21202-2202 410-576-6300
STATE OF MASSACHUSETTS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	ONE ASHBURTON PLACE BOSTON MA 02108-1698 617-727-2200
STATE OF MICHIGAN ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	G. MENNEN WILLIAMS BUILDING, 7TH FLOOR 525 W. OTTAWA ST. P.O. BOX 30212 LANSING MI 48909-0212 517-373-1110
STATE OF MINNESOTA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1400 BREMER TOWER 445 MINNESOTA STREET ST. PAUL MN 55101-2131 651-296-3353
STATE OF MISSISSIPPI ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	WALTER SILLERS BUILDING 550 HIGH STREET, SUITE 1200 P.O. BOX 220 JACKSON MS 39201 601-359-3680
STATE OF MISSOURI ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	SUPREME COURT BUILDING 207 W. HIGH ST. JEFFERSON CITY MO 65102 573-751-3321
STATE OF MONTANA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	215 N SANDERS, THIRD FLOOR PO BOX 201401 HELENA MT 59620-1401 406-444-2026
STATE OF NEBRASKA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	2115 STATE CAPITOL 2ND FL, RM 2115 LINCOLN NE 68509-8920 402-471-2683
STATE OF NEVADA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	100 NORTH CARSON STREET CARSON CITY NV 89701 775-684-1100
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	33 CAPITOL ST. CONCORD NH 03301-0000 603-271-3658
STATE OF NEW JERSEY ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	RJ HUGHES JUSTICE COMPLEX 25 MARKET STREET P.O. BOX 080 TRENTON NJ 08625-0080 609-292-4925
STATE OF NEW MEXICO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. DRAWER 1508 SANTA FE NM 87504-1508 505-827-6000
STATE OF NEW YORK ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	THE CAPITOL ALBANY NY 12224-0341 518-776-2000
STATE OF NORTH CAROLINA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	9001 MAIL SERVICE CENTER RALEIGH NC 27699-9001 919-716-6400
STATE OF NORTH DAKOTA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	STATE CAPITOL 600 E BOULEVARD AVE DEPT 125 BISMARCK ND 58505-0040 701-328-2210
STATE OF OHIO ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	30 E. BROAD ST., 14TH FLOOR COLUMBUS OH 43215 800-282-0515
STATE OF OKLAHOMA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	313 NE 21ST STREET OKLAHOMA CITY OK 73105 405-521-3921
STATE OF OREGON ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1162 COURT STREET NE SALEM OR 97301 503-378-4400
STATE OF PENNSYLVANIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	STRAWBERRY SQUARE 16TH FLOOR HARRISBURG PA 17120 717-787-3391
STATE OF RHODE ISLAND ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	150 SOUTH MAIN STREET PROVIDENCE RI 02903-0000 401-274-4400
STATE OF SOUTH CAROLINA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 11549 COLUMBIA SC 29211-1549 803-734-3970
STATE OF SOUTH DAKOTA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1302 EAST HIGHWAY 14 SUITE 1 PIERRE SD 57501-8501 605-773-3215
STATE OF TENNESSEE ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	P.O. BOX 20207 NASHVILLE TN 37202-0207 615-741-3491
STATE OF TEXAS ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	CAPITOL STATION PO BOX 12548 AUSTIN TX 78711-2548 512-475-4868
STATE OF UTAH ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	PO BOX 142320 SALT LAKE CITY UT 84114-2320 801-538-9600
STATE OF VERMONT ATTORNEY GENERAL ATTN:	109 STATE ST. MONTPELIER VT 05609-1001 802828-

<b>TAXING AUTHORITY</b>	<b>ADDRESS</b>
BANKRUPTCY DEPARTMENT	3171
STATE OF VIRGINIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	900 EAST MAIN STREET RICHMOND VA 23219 804-786-2071
STATE OF WASHINGTON ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	1125 WASHINGTON ST. SE P.O. BOX 40100 OLYMPIA WA 98504-0100 360-753-6200
STATE OF WEST VIRGINIA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	STATE CAPITOL BLDG 1 ROOM E 26 CHARLESTON WV 25305 304-558-2021
STATE OF WISCONSIN ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	WISCONSIN DEPARTMENT OF JUSTICE STATE CAPITOL, ROOM 114 EAST P. O. BOX 7857 MADISON WI 53707-7857 608-266-1221
STATE OF WYOMING ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	123 CAPITOL BUILDING 200 W. 24TH STREET CHEYENNE WY 82002 307-777-7841
TENNESSEE DEPART. OF LABOR & WORKFORCE DEVELOPMENT BURNS PHILLIPS, COMMISSIONER	220 FRENCH LANDING DRIVE NASHVILLE TN 37243 844-224-5818
TENNESSEE DEPARTMENT OF REVENUE 500 DEADERICK STREET, ANDREW JACKSON BUILDING	NASHVILLE TN 37242 615-253-0600
TEXAS WORKFORCE COMMISSION RONALD G. CONGLETON, COMMISSIONER REPRESENTING LABOR	101 EAST 15TH ST. AUSTIN TX 78778 512-475-2670
TEXAS DEPARTMENT OF REVENUE CAPITOL STATION	P.O. BOX 13528 AUSTIN TX 78711-3528
UNITED STATES OF AMERICA ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	US DEPT OF JUSTICE 950 PENNSYLVANIA AVE NW WASHINGTON DC 20530-0001
UTAH LABOR COMMISSION SHERRIE HAYASHI, COMMISSIONER	160 E. 300 S., SUITE 300 SALT LAKE CITY UT 84111 801-530-6800
UTAH DEPARTMENT OF REVENUE 210 NORTH 1950 WEST	SALT LAKE CITY UT 84134
VERMONT DEPARTMENT OF LABOR ROSE LUCENTI, DIRECTOR OF WORKFORCE DEVELOPMENT	5 GREEN MOUNTAIN DRIVE P.O. BOX 488 MONTPELIER VT 05601-0488
VERMONT DEPARTMENT OF TAXES 133 STATE STREET	MONTPELLER VT 05602
VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY C. RAY DAVENPORT, COMMISSIONER	MAIN STREET CENTRE 600 EAST MAIN STREET, SUITE 207 RICHMOND VA 23219 804-371-2327
VIRGINIA DEPARTMENT OF REVENUE VIRGINIA DEPARTMENT OF TAXATION OFFICE OF CUSTOMER SERVICE	P.O. BOX 1115 RICHMOND VA 23218-1115
WASHINGTON DC ATTORNEY GENERAL ATTN: BANKRUPTCY DEPARTMENT	441 4TH STREET, NW WASHINGTON DC 20001 202-727-3400
WASHINGTON DC OFFICE OF TAX AND REVENUE 1101 4TH ST SW	STE 270 WEST WASHINGTON DC 20024 202-727-4829
WASHINGTON DEPARTMENT OF LABOR AND INDUSTRIES JOEL SACKS, DIRECTOR	P.O. BOX 44000 OLYMPIA WA 98504-4001 360-902-5800
WASHINGTON DEPARTMENT OF REVENUE TAXPAYER ACCOUNT ADMINISTRATION	P.O. BOX 47476 OLYMPIA WA 98504-7476
WEST VIRGINIA DIVISION OF LABOR JOHN R. JUNKINS, ACTING COMMISSIONER	STATE CAPITOL COMPLEX, #749-B BUILDING #6 1900 KANAWHA BLVD. CHARLESTON WV 25305 304-558-7890
WEST VIRGINIA DEPARTMENT OF REVENUE ATTN: LEGAL DIVISION	1001 LEE STREET, EAST CHARLESTON WV 25301 304-558-5330
WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT REGGIE NEWSON, SECRETARY	201 E. WASHINGTON AVE., #A400 P.O. BOX 7946 MADISON WI 53707-7946 608-266-3131
WISCONSIN DEPARTMENT OF REVENUE CUSTOMER SERVICE BUREAU	P.O. BOX 8949 MADISON WI 53708-8949 608-266-2486
WYOMING DEPARTMENT OF WORKFORCE SERVICE JOAN K. EVANS, DIRECTOR	1510 EAST PERSHING BLVD. CHEYENNE WY 82002 307-777-8728
WYOMING DEPARTMENT OF REVENUE 122 WEST 25TH STREET	2ND FLOOR WEST CHEYENNE WY 82002-0110 307-777-5275